



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India



*Rawani & Co.*  
Chartered Accountants



# **E-FILING AND STEPS OF REVISED TAX AUDIT FORM UNDER SECTION 44AB OF THE INCOME TAX ACT 1961**



Compiled by CA Avinash Rawani  
Downloaded from [www.taxguru.in](http://www.taxguru.in)



**Notification no.**  
**33/2014 dated**  
**25.07.2014**

- Revised the format of Tax Audit Form 3CA-3CD, Form 3CB-3CD,;
- Applicable for the Financial Year 2013-14 (Assessment Year 2014-15);
- Existing utility of Tax Audit Forms stands withdrawn;
- All assesses to submit the Report in the Revised Format **including for earlier Assessment Year**;
- Has 41 clauses for reporting, notified vide 7<sup>th</sup> amendment in Rules.



# Why Amendment?

- As part of a national strategy to boost revenue receipts;
- The Department has processed data about high value TDS defaults in the last seven years and is planning to reach out to corporate houses and auditors to explain the ramifications of non-compliance.;
- From 2007-08 onwards, TDS defaults have risen to Rs. 26,000 crores;





# Key Changes

- 9 New Clauses added;
- Scope of Reporting in many clauses expanded;
- Tabular Formats introduced for reporting in certain clauses;
- New Format enables Auditor to step into the foots of the Assessing Officer with no powers;
- Last Annexure in Part B giving Two Year's Data removed

# Check List and Pre-requisites

## Instructions

- Attachments cannot exceed 50MB.
- Attachments must be in pdf or zip format.
- Attachments should be scanned with minimum 300dpi.
- Wherever there is a requirement in the Form to submit a signed copy of documents by an Assesse/CA as an attachment, upload the scanned copy of the same documents.

## Checklist of documents and pre-requisites

- A copy of last year's tax return
- Bank Statement
- TDS certificates
- Savings certificates/Deductions
- Interest statement showing interest paid to you throughout the year.
- Balance Sheet, P&L Account Statement and other Audit Reports wherever applicable.



# Changes in the New Utility

## General Instructions:

1. All amounts are in Indian Rupee.
2. A calendar is provided for selecting the date field (format DD/MM/YYYY).
3. All greyed out fields are either auto-filled or non-editable.
4. Attachments to the form should be in pdf format only. The same can be attached at the time of upload.
5. In Forms wherever information is captured in tables
  - a) Adding new Row: Click on ADD button, fill in the data.
  - b) Deleting Row: Select the row to delete from the list and click DELETE button.
6. Please enter only the value wherever the information is needed in percentage.
7. Please verify the Form, accompanying attachments/documents before you submit.
8. Guidance on Import CSV option provided in Clause 18
9. Preview option is browser based and it will help to view/print the Form. Set one of the below suggested browsers as default browser for the same.
  - i. Google Chrome
  - ii. Mozilla Firefox
  - iii. Internet Explorer 9.0 and above

# Changes in the New Utility

This utility can be run on operating systems like Windows 7.0 or above and latest Linux, where Java Runtime Environment Version 7 Update 6 (jre 1.7 is also known as jre version 7) or above is installed.

Please make sure you're connected to the internet before and after preparing the form for submission. The following are features available in the Form.

1. **New** - Click on this button, to open a new Form.
2. **Open** - This option is for importing the XML (successfully generated earlier) from your hard disk. Select the path and import the XML. This option will work irrespective of any version change. It will caution you to check the contents before finalizing upload/submission.
3. **Save** - You can save your completed XML in the desired path/location of your desktop.
4. **Save Draft** - This option can be used to save your XML. Please note you cannot upload an XML which was saved using the "Save draft" option. Only a complete XML generated using the "Save" option can be uploaded successfully.
5. **Previous/Next** - These will help you to navigate to the various tabs of the ITR form.
6. **Preview-Print** - This option is used to view/print the form in browser.

# Changes in the New Utility

This Form is applicable to persons specified in Sec 44AB carrying on business or profession, other than those who are required by or under any other law to get their accounts audited.

While uploading the XML this report has to be digitally signed by a person eligible to sign the report as per the provisions of section 44AB of the Income-tax Act, 1961.

The person, who signs this audit report, shall indicate reference of his membership number/certificate of practice number/authority under which he is entitled to sign this report.



# Changes in the main Report

Different Utilities for 3CA-3CD and 3CB-3CD;

Improved Formats with Tables in all the clauses with option to select from drop down boxes for Sections including subsections;

Attached notes to be referred in the main report;

Signature Field for Auditor modified;

Qualifications required to be given in a Tabular Format from the Drop Down Boxes and Corresponding Observations/Qualifications to be given by the Auditor;

# Changes in the main Report

[See rule 6 G(1)(b)]

**Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. \*  have examined the balance sheet as on 31st March \* , and the \*  for the period beginning from \*  to ending on \*  attached herewith, of

<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	* <input type="text" value="Last Name"/>
* <input type="text" value="Address Line1"/>	<input type="text" value="Address Line2"/>	* <input type="text" value="City/Town/District"/>
* <input type="text" value="Select"/>	* <input type="text" value="Pincode"/>	* <input type="text" value="PAN"/>

2.  certify that the balance sheet and the  are in agreement with the books of account maintained at the head office at \*  and \*  branches.

3. (a)  report the following observations/comments/discrepancies/inconsistencies; if any:

# Inclusion of Name

- In case the Audit is done of the Proprietary concern, the name should be mentioned in **SURNAME BOX** in the main Report form, similar in line with ITR;

1. \* We  have examined the balance sheet as on 31st March \*2014 , and the \*Profit and loss account  for the period beginning from \*01/04/2013  to ending on \*31/03/2014  attached herewith, of

First Name <input type="text"/>	Middle Name <input type="text"/>	* ARUNODAY COMPOSIT CORPORATION <input type="text"/>
* <input type="text"/>	* <input type="text"/>	* <input type="text"/>
* MAHARASHTRA <input type="text"/>	* <input type="text"/>	* <input type="text"/>



# Qualifications Required in Report

Select

Proper books of account, to enable reporting in form 3CD, have not been maintained by the assessee.

All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.

Documents necessary to verify the reportable transaction were not made available.

Proper stock records are not maintained by the assessee.

Valuation of closing stock is not possible.

Yield/percentage of wastage is not ascertainable.

Records necessary to verify personal nature of expenses not maintained by the assessee.

TDS returns could not be verified with the books of account.

Records produced for verification of payments through account payee cheque were not sufficient

Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained

Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable

Prior period expenses are not ascertainable from books of account.

Fair market value of shares u/s 56 (2) (vii-a),(vii-b) is not ascertainable

Reports of audits carried by Excise/Service tax Department were not made available

GP ratio is not ascertainable from the financial statements prepared by the assessee.

Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available

Others



# Qualifications Required in Report

- Qualification in the Report by selection from the Menu will highlight the discrepancy of the assessee;
- Cant Report these items listed as general remarks?
- Will this be a highlighted matter for further scrutiny?





# Details of Auditor & Signatures

Name *	First Name	Middle Name	
	Last Name		
Membership Number*			
FRN (Firm Registration Number)			
Address*	Address Line 1	Address Line 2	
	City	Select ▼	Pincode
Place*			
Date*			

# Other Changes

- Tabular Format for books of accounts maintained, place where the books have been kept and the books of account examined;
- Drop Down boxes provided for Presumptive profits;
- Preview and Printing Option enabled;
- Printing Formats much better than earlier version



# Relevant clauses of section 44AB (New Clause)

- The relevant clauses of section 44AB shall be reported under which audit has been conducted [*clause 8 of Part A*].
- Now Auditor has to report if the Audit is of Business or Profession or under Presumptive taxation scheme.





# Help Menu for Clause wise Audit Report Selection

7	Assessment year *	2014-15									
8	Indicate the relevant clause of section 44AB under which the audit has been conducted *										
<table border="1"><thead><tr><th>S.No.</th><th>Rel</th><th>Clause</th></tr></thead><tbody><tr><td>1</td><td></td><td></td></tr><tr><td colspan="3"><div style="display: flex; justify-content: space-between;"><span>+ Add</span><span>X Delete</span></div></td></tr></tbody></table>			S.No.	Rel	Clause	1			<div style="display: flex; justify-content: space-between;"><span>+ Add</span><span>X Delete</span></div>		
S.No.	Rel	Clause									
1											
<div style="display: flex; justify-content: space-between;"><span>+ Add</span><span>X Delete</span></div>											

Select

Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

Clause 44AB(b)- Gross receipts in profession exceeding Rs.25 lakhs

Clause 44AB(c)-i- Profits and gains lower than deemed profit u/s 44AE

Clause 44AB(c)-ii- Profits and gains lower than deemed profit u/s 44BB

Clause 44AB(c)-iii- Profits and gains lower than deemed profit u/s 44BBB

Clause 44AB(d)- Profits and gains lower than deemed profit u/s 44AD

# Improved Drop Down Boxes

3	Permanent Account Number (PAN) *										
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same*	<input type="text" value="Yes"/>									
<table border="1"><thead><tr><th>S:NO</th><th>Type</th><th>Registration /Identification Number</th></tr></thead><tbody><tr><td>1</td><td><input type="text" value="Select"/></td><td><input type="text"/></td></tr><tr><td colspan="3"><input type="button" value="+ Add"/> <input type="button" value="X De"/></td></tr></tbody></table>			S:NO	Type	Registration /Identification Number	1	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="+ Add"/> <input type="button" value="X De"/>		
S:NO	Type	Registration /Identification Number									
1	<input type="text" value="Select"/>	<input type="text"/>									
<input type="button" value="+ Add"/> <input type="button" value="X De"/>											
5		<input type="text" value="Select"/>									
6		<input type="text" value="01/04/2013"/> to <input type="text" value="31/03/2014"/>									
7	Assessment year *	<input type="text" value="2014-15"/>									
8	Indicate the relevant clause of section 44AB under which the audit has been conducted *										
<table border="1"><thead><tr><th>S.No.</th><th>Relevant clause of section 44AB under which the audit has been conducted</th></tr></thead><tbody><tr><td>1</td><td><input type="text" value="Select"/></td></tr><tr><td colspan="2"><input type="button" value="+ Add"/> <input type="button" value="X Delete"/></td></tr></tbody></table>			S.No.	Relevant clause of section 44AB under which the audit has been conducted	1	<input type="text" value="Select"/>	<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>				
S.No.	Relevant clause of section 44AB under which the audit has been conducted										
1	<input type="text" value="Select"/>										
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>											



# What Guidance Note says

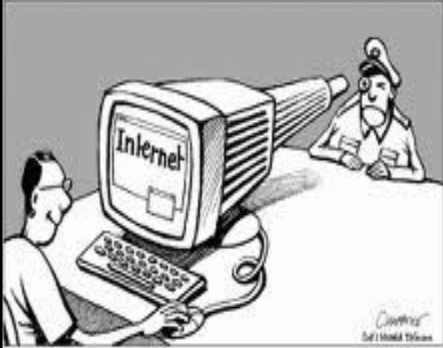
- “indirect taxes” is not defined under any statute. In common parlances, it may mean a tax that is indirectly borne by a person;
- Some of the other indirect tax levy are Entry Tax, Octroi, Luxury Tax, Entertainment Tax etc. Since the term “indirect taxes” is no where defined, the list is an inclusive list and may include any indirect tax levy introduced in India from time to time;
- The auditor should obtain from the assessee, a list of indirect taxes applicable to him and also the details of registration numbers or any other identification number allotted to him along with copies of the Registration certificate and management representation. Format is also recommended by ICAI.



## What Guidance Note says about Maintenance of books of account

- As per section 2(12A) of the Income-tax Act, 1961, “books or books of account” includes ledgers, day-books, cash books, account-books and other books, whether kept in the written form or as print-outs of data stored in a floppy, disc, tape or any other form of electro-magnetic data storage device.
- As to the requirement regarding the mentioning of the books of accounts generated by the computer system, the tax auditor should obtain a list of books of account which are generated by the computer system.
- The list given by the assessee can be verified from the printout of such books obtained from the assessee.
- Only such books of account and other records which properly come within the scope of the expression “proper books of account” should be mentioned.

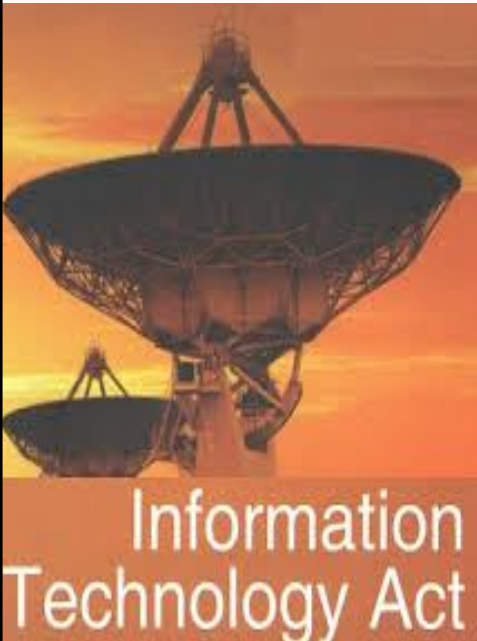
## What IT Act says about Maintenance of books of account



- Section 4 of the Information Technology Act, 2000 states that

“Where any law provides that information or any other matter shall be in writing or in the typewritten or printed form, then, notwithstanding anything contained in such law, such requirement shall be deemed to have been satisfied if such information or matter is-

- rendered or made available in an electronic form; and
- accessible so as to be usable for a subsequent reference.”



# Drop Down Box for Business Code

The image displays two overlapping screenshots of a software application. The top screenshot shows a table with columns: S.No., Date of change, Name of Partner/Member, Type of change, Sub Sector, and Co. The 'Sub Sector' dropdown menu is open, showing a list of options including: Select, Advertisement agencies, Beauty Parlours, Consultancy services, Courier Agencies, Computer training, educational and coaching institutes, Forex Dealers, Hospitality services, Hotels, I.T. enabled services, BPO service providers, Security agencies, Software development agencies, Transporters, Travel agents, tour operators, and Others.

The bottom screenshot shows a table with columns: S.No., Sector, and Sub Sector. The 'Sector' dropdown menu is open, showing a list of options including: Select, Manufacturing Industry, Trading, Commission Agents, Builders, Contractors, Professionals, Service Sector, Financial Service Sector, Entertainment Industry, and others.

# Location at which books of account are kept (Scope of Reporting expanded)



- New Form seeks details of the address at which books of account of assessee have been kept [clause 11(b) of Part B].
- If the books of accounts are not kept at one location, Auditor has to furnish the addresses of all such locations along with details of books of accounts maintained at each location.



# Location at which books of account are kept (Scope of Reporting expanded)

- (b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	<input type="checkbox"/> CASH BOOK	GATE NO-194/A,Plot	MIDC, AMBED	NASIK	MAHARASHTRA ▼	422002





## What Guidance Note says about Location of books of account

- In case the books of accounts are kept at
  - more than one location then the auditor is required to mention the details of address of each such location along with the detail of books of account maintained thereof .
  - Books are accounts are computerised and generally available at the corporate office but underlying documents and records are maintained at various locations
- In case of multi-location client, it is possible that the books / records are maintained at number of locations temporarily and moved to central warehouse after some time. For example, a trading company doing purchases / sales at various locations within India).
- The auditor is advised to obtain from the assessee a list in the following format and accordingly report the same in clause 11(b):

<u>Sr No.</u>	<u>Principal place of maintenance of books of accounts</u>	<u>Details of books maintained</u>



## Nature of documents examined by the auditor (Scope of Reporting expanded)

- The auditor is required to specify the nature of documents examined by him in the course of tax audit [*clause 11(c) of Part B*].
- Maintain proper evidence in the form of bills, vouchers, receipts, debit note, credit note, inventory register, various agreements, orders etc.,
- Attention is drawn to Para 14.2 for guidance with regard to the term “relevant document”.
- Specific documents / records are examined for each clause. Giving a complete list under one clause may be subject to misinterpretation.
- This is an open ended statement and requires further clarification.

# Presumptive Income Reporting (Guidance Note of ICAI)

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) YES ▾

S.No.	Section	Amount
1	Select ▾	

13 (a) Method of accounting employed in the immediately preceding year. Mercantile system ▾

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding year. NO ▾

(c) If answer to (b) above is 'Yes', give details of such change, and the effect thereof on the profit or loss.

S.No.	Particulars	Increase in profit	Decrease in profit
1			

- Assessee carrying on more than one business activity, turnover criteria for tax audit to include all the business, if profit reported is below specified limit (Clause 5.19);
- No inclusion in profit and loss account profit assessable on presumptive basis, then, no requirement to furnish the particulars under this clause.



# Valuation of Stock

14 (a) Method of valuation of closing stock employed in the previous year

Details can be entered here manually

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

NO

S.No.	Particulars	Increase in profit	Decrease in profit
1	<input type="text"/>	<input type="text"/>	<input type="text"/>

# Presumptive Income Reporting (Guidance Note of ICAI)

S. No.	Section	Business covered
1	44AD	<b>Eligible business</b>
2	44AE	Transport business
3	44B	<b>Shipping business of a non-resident</b>
4	44BB	<b>Providing service or facilities in connection with, or supplying plant and machinery on hire used, or to be used, in the prospecting for, or extraction or production of, mineral oils</b>
5	44BBA	<b>Operation of aircraft by non-resident</b>
6	44BBB	<b>Civil construction etc. in certain turnkey power project by non-residents</b>
7	Chapter XII-G	<b>Special provisions relating to Shipping Companies (Section 115V to 115VT)</b>
8	First Schedule	<b>Insurance Business</b>
9	<b>Any other relevant section</b>	<b>This refers to the sections not listed above under which income may be assessable on presumptive basis like section 44D and section 115A(1)(b) and will include any other section that may be enacted in future for presumptive taxation</b>

# Presumptive Income Reporting (Guidance Note of ICAI)

Situation No.	Guidance Note says
<p>Assessee, maintaining regular books of account has more than one business which include business of the nature assessable on presumptive basis under any of the said sections and the profit and loss account prepared from such books of account, <i>inter alia</i>, includes the income of the business assessable under the scheme of presumptive taxation</p>	<p>This situation may give rise to the problem of apportionment of common expenditure in order to arrive at the correct amount of profit credited to profit and loss account and assessable on a presumptive basis. In such a situation, the Endeavour of the tax auditor should be to arrive at a fair and reasonable estimate of such expenditure on the basis of evidence in possession of the assessee or by asking the assessee to prepare such estimate which should be checked by him. It is also necessary to mention the basis of apportionment of common expenditure.</p>

# Presumptive Income Reporting (Guidance Note of ICAI)

Situation No.	Guidance Note says
<p>Where the assessee has more than one business including some business(es) falling under any of the aforesaid sections, but maintains separate sets of accounts for each such business and opts for getting the accounts of all such businesses audited under section 44AB</p>	<p>In this case, since a separate set of accounts are maintained for respective businesses, it poses no problem for the tax auditor in ascertaining the amount of profit to be disclosed.</p>

# Presumptive Income Reporting (Guidance Note of ICAI)

Situation No.	Guidance Note says
<p>Where the assessee, having regular books of account for his main business, has some additional business of the nature described in any of the aforesaid sections and no books of account whatsoever is maintained for such additional business but the net income is credited to the main profit &amp; loss account of the assessee</p>	<p>Here, the tax auditor is unable to satisfy himself about the correctness of the net income from the presumptive business credited to the profit and loss account. He should, therefore, state the amount of income as appearing in the profit and loss account, with a suitable note expressing his inability to verify the said figure. In the absence of books of account, the tax auditor would be unable to form an opinion about the true and fair view of the profit and loss account or balance sheet of the assessee and therefore, it would become necessary for him to qualify his report in Form No. 3CB.</p>



# Presumptive Income Reporting (Guidance Note of ICAI)

**Where the profit and loss account includes any profits and gains assessable by virtue of provisions of section 44AE, the auditor should obtain and verify the following information from the assessee:**

Sr No.	Nature of vehicle	No. of Vehicles	Month of acquisition in case of vehicle purchased during the relevant previous year	Presumptive income per month	Number of months Owned during the previous year (Part of the month to be rounded off)	Presumptive income for the previous year

# Presumptive Income Reporting (Guidance Note of ICAI)

- In respect of provisions relating to Chapter XII-G, the auditor should obtain and verify the following information from the assessee being a qualifying shipping company:

<u>Sr No.</u>	<u>Name of the Ship</u>	<u>Net tonnage capacity as per DGS certificate</u>	<u>Net tonnage capacity rounded off to nearest 100</u>	<u>Tonnage income per day</u>	<u>No of days operated during the previous year as per DGS Certificate</u>	<u>Tonnage income per year</u>
---------------	-------------------------	--	--	-------------------------------	--	--------------------------------

# Changes by Finance Act, 2014

- The Finance (No. 2) Act, 2014 has amended section 145 w.e.f AY 2015-16 -
  - the words 'accounting standards' be replaced with the words 'income computation and disclosure standards'.
  - As per the memorandum explaining the Finance (No. 2) Bill 2014, such an amendment has been made in order to clarify that the standards notified under section 145(2) are only meant for computation of income and disclosure of information and the assessee need not maintain books of account on the basis of AS notified under the Income-tax Act, 1961.
  - In effect from AY 2015-16, the aforementioned Accounting Standards, AS(IT)-I and AS(IT)-II will be repealed.
  - However, the Accounting Standards issued by ICAI would still be required to be followed by the assessee, wherever applicable.



# Change in method of accounting/stock valuation

A tabular format is specified for reporting of financial impact of changes in method of accounting and method of stock valuation [*clause 13 and clause 14 of Part B*].

Serial number

Particulars

Increase in profit (Rs.)

Decrease in profit (Rs.)



## Transfer of land/building for less than stamp duty value

- Details of land or building transferred by assessee for less than stamp duty value (under section 43CA or under section 50C) shall be reported in new Form 3CD [*clause 17 of Part B*].
- Auditor has to report where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C.



## Transfer of land/building for less than stamp duty value

- Details of property transferred
- Consideration received or accrued
- Value adopted or assessed or assessable



## What Guidance Note says

- The auditor to furnish the details about the nature of property i.e. whether the property transferred- by him is land or a building along with the address of such property. If the assessee has transferred more than one property, the detail of all such properties is required to be mentioned. The auditor should obtain a list of all properties transferred by the assessee during the previous year.
- Verify the same from the statement of profit and loss or balance sheet, as the case may be.
- Under the heading “consideration received or accrued”, the auditor has to furnish the amount of consideration received or accrued, during the relevant previous year of audit, in respect of land/building transferred during the year **as disclosed in the books of account of the assessee.**
- For reporting the value adopted or assessed or assessable, the auditor should obtain from the assessee a copy of the registered sale deed in case, the property is registered. In case the property is not registered, the auditor may verify relevant documents from relevant authorities to satisfy the compliance of section 43CA/ section 50C of the Act. In case
- In exceptional cases where the auditor is not able to obtain relevant documents, he may state the same through an observation in his report 3CA/CB.

# Additional Reporting

- Deductions allowable under sections 32AC, 35AD, 35CCC and 35DDD are also required to be reported in revised Form No. 3CD [*clause 19 of Part B*];
- Detailed information to be given on amount debited to P & L a/c of Capital Expenses, Personal Expenses, and Advertisement. (Clause 21(a))





# Additional Reporting

- Deductions allowable under sections 32AC, 35AD, 35CCC and 35DDD are also required to be reported in revised Form No. 3CD [*clause 19 of Part B*];
- Detailed information to be given on amount debited to P & L a/c of Capital Expenses, Personal Expenses, and Advertisement. (Clause 21(a))





## What Guidance Note says

- In case the assessee has obtained a separate Audit Report for claiming deductions under any of these sections, he must make a reference to that report while giving the details under this clause.
- The Tax Auditor should indicate the amount debited to the Profit & Loss Account and the amount actually admissible in accordance with the applicable provisions of law.



## Disallowances

- Old Form 3CD required reporting of inadmissible payments only when they were debited to Profit and loss account;
- New Form 3CD requires reporting of following disallowable payments, even if they are not debited to profit and loss account [*clause 21 of Part B*]:



# Disallowances

- The Finance (No.2) Act, 2014 has amended the provisions of section 40(a)(ia) w.e.f. AY 2014
- **to disallow only 30% of any sum payable to a resident** on which tax is deductible at source under Chapter XVII-B and such tax has not been deducted or after deduction has not been paid on or before the due date specified under section 139(1).
- The first proviso to section 40(a)(ia) has also been amended to provide that where any sum on which tax has been deducted in any subsequent year, or has been deducted during the previous year but paid after the due date specified in sub-section (1) of section 139, **30% of such sum disallowed, shall be allowed as a deduction in computing the income of the previous year in which such tax has been paid.**



# Disallowances

- Disallowance for TDS default under Section 40(a)
  - Revised report restricted the reporting only to sub-clause (i) and (ia). Sub-Clause (i) deals with allowability of payment made to non-resident of such sums on which TDS is deductible, while sub-clause (ia) deals with payment to resident dedcutees. It further requires Auditor to report the name and address of the payee in respect of whom default has been committed.



# Disallowances

- Disallowance for cash payments under section 40A(3)
  - Earlier Auditor had to report only the cash payment for expenses incurred during the year in excess of prescribed limit
  - Now the CBDT has casted additional responsibility on auditor to report the cash payment made during the year in respect of expenses incurred in earlier years exceeding the prescribed limit U/s. 40A(3A).
  - Auditor has to verify all the cash payments in excess of prescribed limits to report under section **40A(3) and 40A(3A)**.
  - **In addition to this auditor also needs to report Cash payment under section 269T if the same relates to any loan or deposit exceeding the limit prescribed under section 269T.**
- Clause has further removed the reporting requirement of certificate if any been obtained by the Auditor from the Assessee U/s. 40A(3).



# Disallowances

- Disallowance for provision for gratuity under section 40A(7)
- Disallowance under Section 40A(9)
- Particulars of any liability of a contingent nature
- Amount of deduction inadmissible under section 14A
- Interest inadmissible under the proviso to section 36(1)(iii)



## Deemed income under Section 32AC

- Section 32AC of the Act provides for investment allowance of 15% for investment in plant and machinery.
- New form provides for reporting of deemed income which results from sale or transfer of new asset, (if asset was acquired and installed by the assessee for the purpose of claiming deductions under Section 32AC) within a period of five years from the date of its installation [*clause 24 of Part B*].



# Reporting for Liability

S.No.		Section	Nature of liability	Amount
1	<input type="checkbox"/>	Select	<input type="text"/>	<input type="text"/>

+ Add    X Delete

(b) not paid on or before the aforesaid date.

S.No.		Section	Nature of liability	Amount
1	<input type="checkbox"/>	Select	<input type="text"/>	<input type="text"/>

+ Add    X Delete

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit a

Select

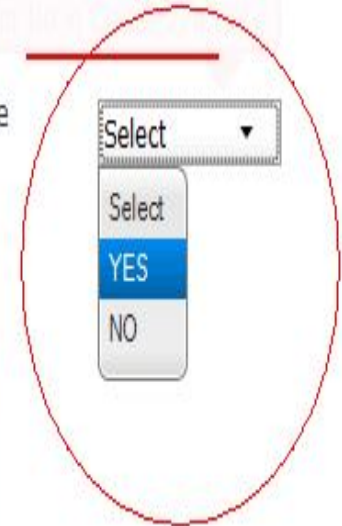
- Select
- Sec 43B(a) - tax , duty ,cess ,fee etc
- Sec 43B(b) - provident ,superannuation ,gratuity ,other fund
- Sec 43B(c) - sum referred to u/s 36(1)(ii)
- Sec 43B(d) - interest from public financial institution etc
- Sec 43B (e) - interest on loan from scheduled bank
- Sec 43B(f) - leave encashment

**HELP MENU FOR SELECTION OF CLAUSE**

# Cenvat Reporting

- a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.

CENVAT	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	<input type="text"/>	<input type="text"/>
CENVAT Availed	<input type="text"/>	<input type="text"/>
CENVAT Utilized	<input type="text"/>	<input type="text"/>
Closing /outstanding Balance	<input type="text"/>	<input type="text"/>





## Receipt of unlisted shares

- Tax Auditor has to report whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii).;
- Clarity required as to how a Tax Auditor can determine the Value of shares of a company of which he is not the auditor.



## Issue of shares above fair market value

- New clause is inserted in the Form 3CD which requires reporting of all transactions of issue of shares where consideration received by assessee exceeds its fair market value in view of section 56(2)(viib) [*clause 29 of Part B* ], if yes, please furnish the details of the same.
- **Clause applies to Companies in which Public are not substantially interested. (Clause 29).**



# Provisions of Section

- Applicable for firms and companies in which public is not substantially interested, reporting under this clause is done only for them.
- Provisions does not apply to the property received by way of a transaction not regarded as transfer under section 47(via), 47(vic), 47(vicb), 47(vid) and 47(vii).
- The fair market value of shares means the value determined in accordance with the method prescribed in rule 11UA of the Income-tax Rules, 1962.
- Obtain list containing the details of shares received-,if any, by him from any other company and verify the same from the books of accounts and other relevant documents.
- Obtain a report from Merchant Banker or an accountant, the auditor for the same.
- Standard on Auditing – 620, relying on the work of an expert should help.

# Other Details Sought For

## Prior Period Items

- Expenses/Income needs to be selected
- Year to which it pertains to be informed

## Consideration for issue of Shares

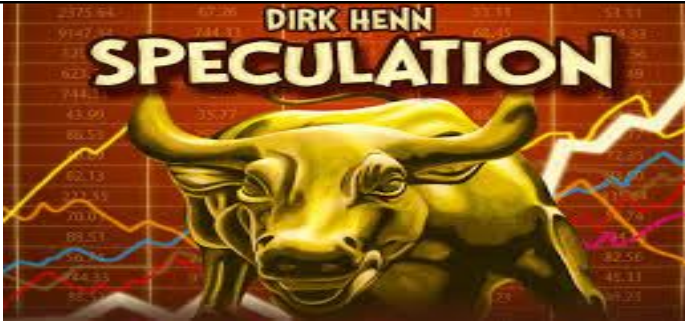
- Name of the Person from whose consideration received for issue of Shares
- PAN Number
- No. of shares issued
- Amount of Consideration received
- Fair Market Value details to be given



# Non reporting of Certificate Under section 269SS and 269T

- Auditor not required to report whether or not he has obtained any certificate from Assessee Under section 269SS and 269T of the Income Tax Act, 1961. (Clause 31)
- Finance Act, 2014 has acknowledged the fact and allowed the “use of electronic clearing system through a bank account” as a permissible mode for the purposes of section 269SS and 269T, **but not included the same in the utility**





## Speculation losses

- New Form No. 3CD provides for reporting of losses from speculation business as referred to in Section 73 [*clause 32(c) of Part B*].
- **Auditor has to furnish the following details.**
  - details of speculation loss referred to in section 73 during the previous year
  - details of loss referred to in section 73A in respect of any specified business
  - Auditor has to state whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 and details of speculation loss from such business.  
(Clause 36(c), 32(d) and 32(e))





# Losses from business specified under section 35AD

- Assessee shall furnish details of losses incurred as referred to in Section 73A in respect of specified businesses mentioned in Section 35AD [*clause 32(d) of Part B*].
- **Section 35AD.**
  - An assessee shall be allowed a deduction in respect of the whole of any expenditure of capital nature incurred, wholly and exclusively, for the purposes of any specified business carried on by him during the previous year in which such expenditure is incurred by him



## Reporting of deductions claimed under Sections 10A and 10AA

- If any deduction has been claimed by assessee under Sections 10A and 10AA then it shall be reported in new Form No. 3CD [*clause 33 of Part B*].
  - Verify the claim allowable and Report (Additional Responsibility);
  - Audit Report to be submitted online.;
  - No requirement to attach Report with Form 3CD.



# Compliance with TCS provisions

- Old Form 3CD required reporting on compliance with TDS provisions only. New Form No. 3CD requires reporting on compliance with TCS provisions as well [*clause 34(a) of Part B*].
- In addition to **details** of TDS/TCS auditor has to
  - disclose amount short deducted,
  - TAN of the Assessee,
  - Amount on which TDS /TCS deducted or collected,
  - amount paid and
  - also details of amount of TDS/TCS not paid by the Assessee.

# Other Details Sought For

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

YES ▼

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)
(1)	(2)	(3)	(4)
<input type="text"/>	194H ▼	Commission or brokerage	<input type="text"/>

# Other Details Sought For (contd)

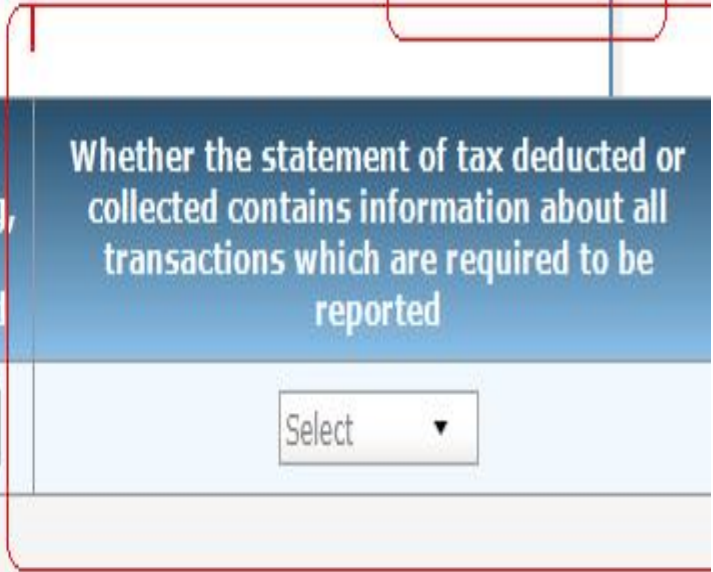
Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(4)	(5)	(6)	(7)	(8)	(9)	(10)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



# Compliance of TDS Reporting

b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time  
 If not, please furnish the details:

	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
<input type="checkbox"/>	<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>





# Compliance of TDS Reporting



(c) Whether the assessee is liable to deduct TDS under section 201(1A) or section 206C(7). NO ▾  
 If yes, please furnish:

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

35 (a) In the case of a trading concern, furnish the following details of principal items of goods traded;

S.No.	Item Name	Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage if any
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Lots of Compliance increased

# Filing of TDS/TCS statements

- The tax auditor shall report on the compliance by the assessee with the provision of furnishing of TDS or TCS statement within prescribed time [*clause 34(b) of Part B*].







# Assessee-in-default

- If assessee is deemed as an assessee-in-default and he is liable to pay interest under Section 201(1A) or 206C(7), the tax auditor shall furnish the TAN of assessee, interest payable and interest actually paid [*clause 34(c) of Part B*].

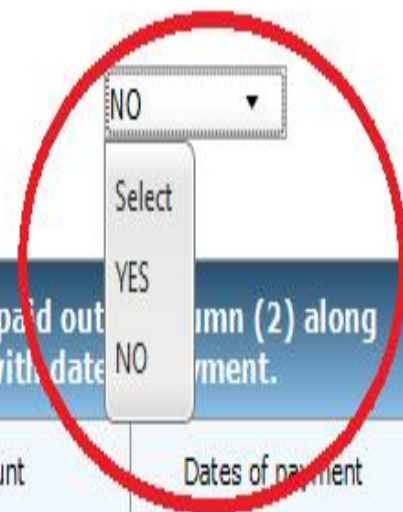




# Assessee-in-default

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).  
If yes, please furnish:

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out in column (2) along with date of payment.	
			Amount	Dates of payment
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>





# Mandatory Reporting in Raw Material Consumption

Figures will have to be reported

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by products

(A) Raw materials:

Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>





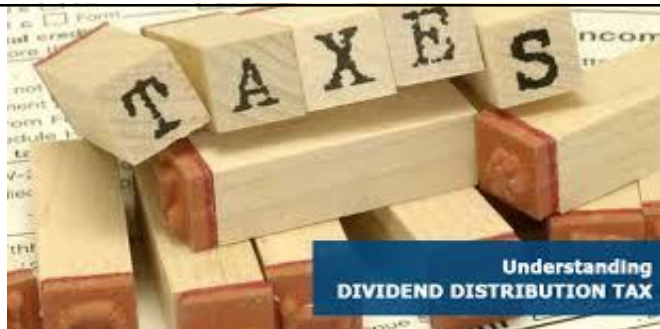
## What Guidance Note says

- In respect of assessees other than companies and those whose accounts have not been audited under any other law, the tax auditor should obtain the following certified documents for the principal items of raw materials, finished goods and by-products:
  - Certificate from the assessee certifying the balance of the opening stock, purchases, sales and closing stock.
  - Certificate to the extent of shortage/excess/damage and the reasons thereof.



## What Guidance Note says

- By-products represent products whose manufacture results incidentally from the manufacture of the main product or where the waste arising in the manufacture of main product is further processed to create a by-product. Where the by product so produced or is continuously generated it should be treated for the purpose of sale and disposal at par with at any other product produced by the company and similar records should be maintained. The quantitative details on the above lines are to be given in respect of by-product also.



# Dividend Distribution Tax

- Revised Form No. 3CD requires reporting of following reductions as referred to in clause (i) and clause (ii) of Section 115-O(1A)[*clause 36 of Part B*]:
  - i) Dividend received by domestic company from its subsidiary, and
  - ii) The amount of dividend paid to any person for or on behalf of the New Pension System Trust referred to in Section 10(44).







# Reporting of Other Audits

37 Whether any cost audit was carried out ?

Select ▼

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38 Whether any audit was conducted under the Central Excise Act, 1944 ?

Select ▼

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Select ▼

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

measure

performance  
return  
Profit  
ratios  
sales  
margins  
relation  
focus  
size firm  
investment  
relative  
Rate  
Profitability

# Ratios

- Reporting of certain ratios pertaining to current year only, the new Form requires reporting of ratios of preceding financial year as well. Further, total turnover is to be reported for the previous year as well as for preceding financial year *[clause 40 of Part B]*.

# measure



# Details of Ratios

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Serial Number	Particulars	Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee	12009573			18614584		
(b)	Gross profit / Turnover	2579922	12009573	21.48 (%)	4001613	18614584	21.50 (%)
(c)	Net profit / Turnover	649483	12009573	5.41 (%)	1267325	18614584	6.81 (%)
(d)	Stock-in-Trade / Turnover	649483	12009573	5.41 (%)	612276	18614584	3.29 (%)
(e)	Finished goods produced / Material consumed	Finished Goods Pr	Materials cons	(%)	Finished Goods Pr	Materials cons	(%)

Mistake in Presentation

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)



## Demand raised or refund issued

- New Form seeks details of demand raised or refund issued under any tax laws (other than Income Tax Act, 1961 and Wealth Tax Act, 1957) along with details of relevant proceedings [*clause 41 of Part B*].
- Duplication of reporting for certain classes of Corporate Assesseees;

## Details of Demands/Refunds in other laws



- 41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

S.No	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
1	Select	Select	Select			
<input type="button" value="+ Add"/> <input type="button" value="X Delete"/>		<div style="border: 1px solid gray; padding: 5px;">           Select            Central Excise Duty            Central Custom Duty            Service Tax            Sales Tax/VAT            State Excise Duty            Other Indirect Tax/duty         </div>				
Name						



## Details of Demands/Refunds in other laws

- It may be noted that even though the demand/refund order is issued during the previous year, it may pertain to a period other than the relevant previous year. In such cases also, reporting has to be done under this clause.
- In case the assessee is following accrual system of accounting, the demand order, if not disputable, is entered into books of accounts as a liability and the refund order is entered into books of account as income accrued.
- In case of cash system of accounting will record the same on actual payment or receipt basis. If there is any adjustment of refund against any demand, the auditor shall also report the same under this clause.



## Additional Information

## Additional Reporting in Other Clauses

Clause No	Earlier Format	Changes in New Format
5	Previous Year Ended on March 31, ....	Period of Previous Year to be given from to
9(c)	List of books of account examined	List of books of account and nature of relevant documents examined. Clause No. 11(c)
10	Presumptive Taxation	First Schedule, Chapter XII G added. Clause No. 12
14	Modvat on Goods	Modvat word replaced by Cenvat Credit
15	Amount admissible in Sections 35 etc (Total 12)	Sections increased to 21 and to report about the fulfillment of the conditions and certification of the claims (Clause No. 19)

# Additional Information

## Additional Reporting in Other Clauses

Clause No	Earlier Format	Changes in New Format
17(f)	Amounts inadmissible under section 40(a);	Reporting expanded to all clauses of Section 40 [Clause 21 (a ) and (b)]
17(h)(b)	Reporting under Section 40A(3)	PAN Number of the payee to be mentioned, if available [Clause 21 (c ) and (d)]
19	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	Additional Reporting under Section 32AC (Clause 24)
22(a)	Details of Modvat Credit	Replaced by Cenvat Credit. Cenvat Credit under Excise Rules (Clause 27(a))
31	Reporting of Loans	Mistake in the Form to include other banking channels (Clause 31); Scope expanded for verification of other relevant documents.



# Welcome Move

- Option to Import Data enabled
  - Depreciation Schedule 18;
  - Amount Inadmissible under Section 40(a), TDS etc. (Clause 21);

# Instructions for Updating the data

## Option 1 Import CSV

- Download the template
- Click on the template;
- provide a file name to save the CSV.
- Update the data as per the headings provided in the CSV template.

# Instructions for Updating the data

## Option 2 – Fill Data

- Select "Fill details",
- enter all the required details .
- To add rows select "Add" and update the details. To delete rows select the row which is to be deleted and then click on "Delete".
- Click on "Save".
- **Note:** 1. All the imported files should only be in .CSV format.
- 2. To modify / Delete any of the records, Re-Import the new corrected .CSV file.
- 3. To avoid incorrect data, Taxpayer should use either "Option 1- Import CSV" or "Option 2-Fill Data".



- Utility gets corrupt if the saved data is used several times;
- Does not allow generation of XML File;
- **Not to use utility again and again, keep the draft report ready, before entering in utility**



# Order Under Section 119

- F. No. 133/24/2014- TPL dated 20<sup>th</sup> August, 2014 reads as under;
- In exercise of power conferred by section 119 of the Income-tax Act ('the Act'), the Central Board of Direct Taxes (CBDT) hereby extends the due date for obtaining and furnishing of the report of audit under section 44AB of the Act for Assessment Year 2014-15; in case of assesseees who are not required to furnish report under section 92E of the Act from 30th day of September, 2014 to 30th November, 2014.
- It is further clarified that the tax audit report under section 44AB of the Act, filed during the period from 1st April, 2014 to 24th July, 2014 in the pre-revised Forms shall be treated as valid tax audit report furnished under section 44AB of the Act



# What Order States

- No extension of date for filing the Returns;
- **Uploading of Tax Audit Can be done after the filing of Return of Income which will be permitted by the ITD**



# Reports mandated by CA for e-filing

Tax Audit Reports

Form 3CEB (Transfer Pricing Report for International as well as Domestic Transactions)

Uploaded by CA &  
Approved by  
Assessee

Form 29B (Report u/s 115JB)

Any other form as may be specified (Specified Form 10B for Trust)

# Process for ITR Filing for Audit Cases

Register as CA user



Assessee to add Tax Auditor & Consultant

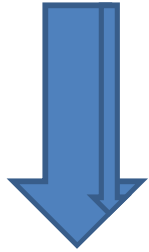


CA to upload AR xml with Digital Signature



Assessee to upload ITR & confirm TAR





## Procedure to Add CA as Auditor

My Account ▾	e-File ▾	Downloads ▾
View Form 26AS (Tax Credit)		
My Returns/ Form		
Refund/Demand Status		
Refund Re-issue Request		
Rectification Request		
Rectification Status		
Request for Intimation u/s 143(1)/154		
Register as Legal Heir		
Add CA		
List of CA		
Outstanding Tax Demand		
Dis-engage CA		
Dis-engage ERI		
Tax Credit Mismatch		

# Step 3: Fill details

**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

Transaction ID Search  
Welcome **APOORVA BHARDWAJ** (Individual)  
Last Login: 14/08/2013 11:10:44 [Logout](#)

Dashboard | My Account | e-File | Downloads | Profile Settings | My Request List | Worklist | Helpdesk

Navigation Trail: Add CA

### Add CA

**Membership Number \***

**Name of the CA \***

**Form Name \***

**Assessment Year \***

Captcha Code

**Image**

**Enter the number as in above image \***

**Instructions**

- Fields marked with asterisk(\*) are mandatory.
- Enter the Membership Number of the CA.
- Select the Form(s) and the Assessment Year.
- To add more than one Form, click mouse by holding CTRL (Control) key.

**Name of the CA will automatically appear on entering Membership No.**

**Need Assistance?**  
For income tax related queries  
**ASK : 1800 180 1961**  
For Rectification and Refund  
**CPC : 1800 425 2229**  
For e-Filing of Returns  
**e Filing : 1800 4250 0025**

# Step 4: CA added successfully



The screenshot displays the e-Filing portal interface. At the top left is the Government of India logo and the text "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India". On the right, there are navigation links: "हिन्दी", "Skip to main content", "About Us", "Feedback", "Contact Us", and "Help". Below these is a "Transaction ID Search" box and a user welcome message: "Welcome RAJESH GOYAL (Individual)" and "Last Login: 04/03/2013 16:25:00 Logout". A blue navigation bar contains links: "Dashboard", "My Account", "e-File", "Downloads", "Profile Settings", "My Request List", "Worklist", and "Helpdesk".

**Quick Link:**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

**Need Assistance?**  
For Income tax related queries  
**ASK : 1800 180 1961**

For Rectification and Refund  
**CPC : 1800 425 2229**

For e-Filing of Returns  
**e-Filing : 1800 4250 0025**

Navigation Trail: [Add CA](#)

**Success**

- CA has been added successfully to your profile. Transaction ID: 1105060010. In case of any queries, please contact 1800 4250 0025.

Hyperlinking Policy | RTI | Grievance | IRS Officers Online | UTITSL | NSDL | Income Tax Public Relations | Department of Income Tax | Terms of Use | Privacy Policy | Disclaimer

# What CA can do

Authorize and verify various statutory Income Tax Forms.

Upload all Forms other than ITR;

Download Income Tax forms and upload XML;

View e-filed forms under his ID and download its STATUS;

Can opt for higher security by Login with details and digital signature.

View the Outstanding Demand

## Submission of Forms (other than ITR)

Being a registered user on the portal, you can file Forms (Other than ITR) electronically.

The pre-requisites for e-Filing are

1. Assessee and the CA should be registered in e-Filing
2. Assessee should have added the CA for the desired Form and Assessment Year

There are two ways to file Forms electronically.

## Steps for submission of Offline Forms (other than ITR)

1. GO TO 'Downloads' section and select applicable Form (other than ITR) of the desired Assessment Year OR Login to e-Filing application and GO TO 'Downloads'-->'Download Forms' and select applicable Income Tax Form of the desired Assessment Year.
2. Download and fill the utility of the Form (other than ITR) and validate.
3. Fill the utility and Validate.
4. Generate an XML file and save in desired path/destination in your desktop/system.
5. LOGIN to e-Filing application and GO TO --> e-File --> Upload Form
6. Enter the Assessee's PAN, CA's PAN; select the Form Name (other than ITR) and the Assessment Year.
7. Browse and Select the XML file
8. Upload Digital Signature Certificate.
9. Click '**SUBMIT**'.
10. On successful upload, the Form (other than ITR) is sent to Assessee's workflow for acceptance.
11. The Assessee should LOGIN to e-Filing application, GO TO **Worklist** and accept/reject the Form (other than ITR).
12. A) On Approval, the Form is successfully submitted with e-Filing application. No further action is required.  
B) If Rejected, the Tax Professional can file the Form (other than ITR) again and follow the same process as mentioned in 10, 11 & 12a.

## Steps for submission of Online Forms (other than ITR)

1. GO TO 'e-File' menu post Login and "Submit Form Online“
2. Enter the Assessee PAN, CAs PAN, select the Form Name (other than ITR) and the Assessment Year.
3. Upload Digital Signature Certificate.
4. Click '**SUBMIT**'.
5. Enter the data and Submit
6. On successful submission, the Form (other than ITR) is sent to Assessee's workflow for acceptance.
7. The Assessee should LOGIN to e-Filing application, GO TO Worklist and accept/reject the Form (other than ITR).
8. a) On approval, the Form is successfully submitted with e-Filing application. No further action is required.  
b) If rejected, the Tax Professional can file the Income Tax Form (other than ITR) again and follow the same process as mentioned above.



## Verification of Forms (other than ITR)

There are some statutory Forms like Form 62, Form 63, Form 63A and Form 64 which needs to be initiated by Assessee and reviewed by CA. On finding the Forms in order, CA will approve and an acknowledgment number is generated.

### Steps to verify submitted Forms (other than ITR) of Assessee

1. The CA should LOGIN to e-Filing application, GO TO Worklist and verify the Income Tax Form (other than ITR) submitted by the Assessee.
2. Upload Digital Signature Certificate.
3. Click 'SUBMIT'.
4. The Form is successfully submitted with e-Filing application. No further action is required.

# My Account

## View Forms

View Forms displays the list of Forms uploaded by CA for an assessee.

The CA will type the PAN of the assessee and clicks **SUBMIT** button

### View Returns/Forms

Filed By	A.Y.	PAN	Filed On	ITR / Form	Type	Ack. No.	Status
ARCA111112	2012-13	AAAPA3001W	21/05/2013	Form 3CB	-----	<a href="#">567366421210513</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	07/05/2013	Form 3CB	-----	<a href="#">567364261070513</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	25/04/2013	Form 10CCC	-----	<a href="#">567363961250413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	25/04/2013	Form 10B	-----	<a href="#">567363951250413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 10CCC	-----	<a href="#">567363351240413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 10CCBC	-----	<a href="#">567363341240413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	24/04/2013	Form 3AD	-----	<a href="#">567363291240413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCBC	-----	<a href="#">567363211230413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 3AD	-----	<a href="#">567362651230413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCC	-----	<a href="#">567362631230413</a>	Successfully e-Filed
ARCA111112	2013-14	AAAPA3001W	23/04/2013	Form 10B	-----	<a href="#">567362621230413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	23/04/2013	Form 10CCBC	-----	<a href="#">567362571230413</a>	Successfully e-Filed
ARCA111112	2012-13	AAAPA3001W	22/04/2013	Form 10CCC	-----	<a href="#">567362311220413</a>	Successfully e-Filed

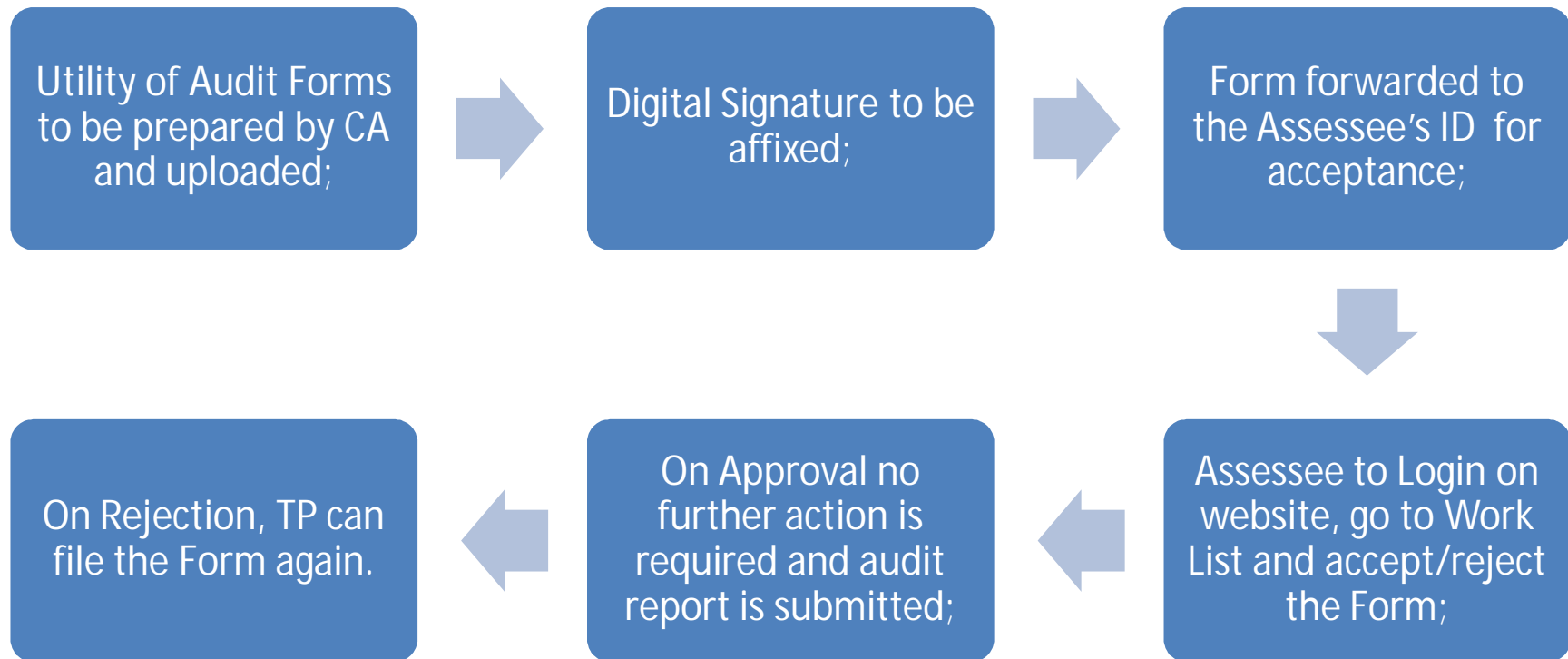


**Note :**

1. The e-Filed Returns/Forms are available for download/view starting Assessment Year 2007-08.
2. To download/view the ITR/FORM/XML/ITR-V/ITR-V Receipt, Please click on the Acknowledgement Number.

[Back](#)

# Steps for Uploading



# Check List of the Documents & Software required

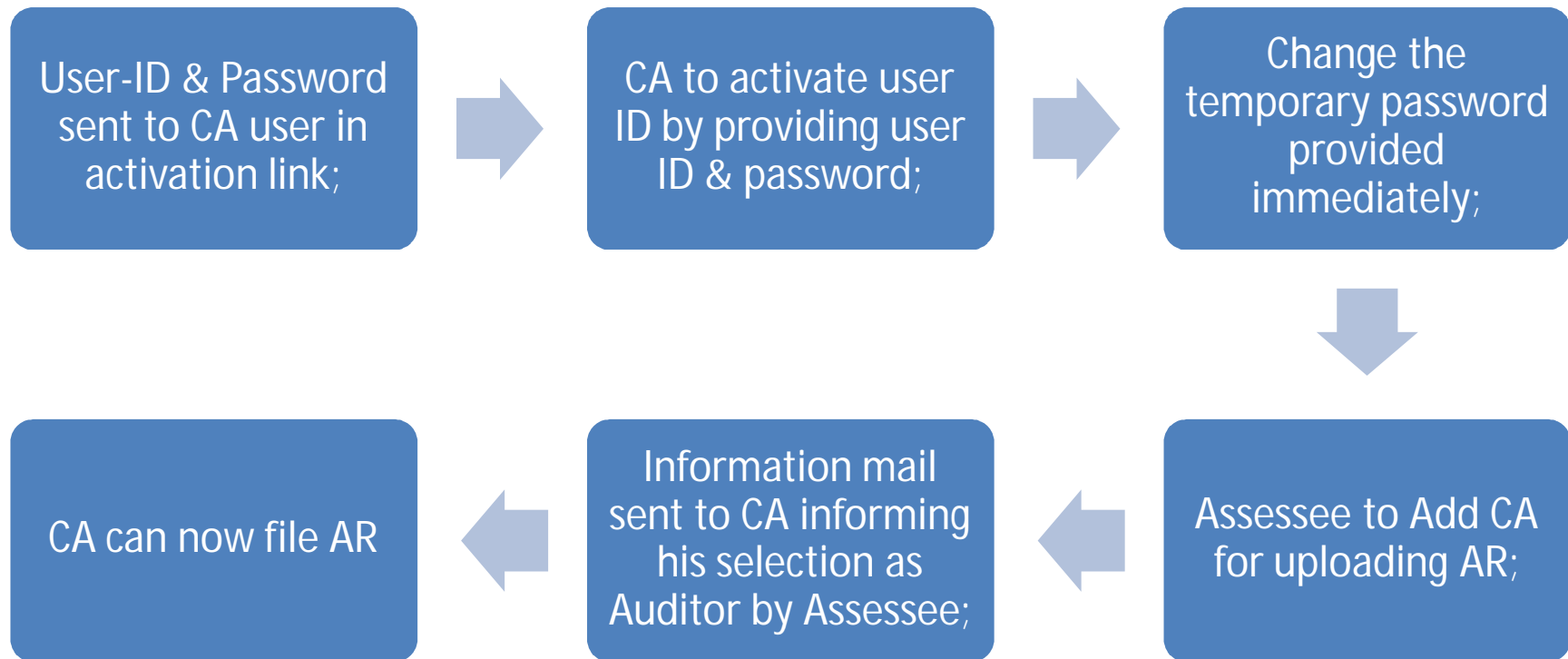


Java Runtime Version  
7 update 6 or above

Annual Accounts  
with relevant reports

Other documents

# Steps Thereafter



# Information Mail from ITD

Confirmation on CA being added for an assessee.

From: DONOTREPLY@incometaxindia.gov.in [Add to Contacts](#)

Sent: Fri, 28 Jun, 2013 at 5:17 pm

To: avinash@carawani.com

Dear

User AAXXXXXX2B has added you as the CA for FORM3CB for the 2013-14.

This is a system generated e-mail and please do not reply. Add donotreply@incometaxindia.gov.in to your white list / safe sender list. Else, your mailbox filter or ISP (Internet Service Provider) may stop you from

If the user AAXXXXXX2B has not added you and you have received this e-mail, it may mean that somebody else has added or changed on behalf of the user AAXXXXXX2B. Please contact 1800 4250 0025 immedi

Regards,  
e-Filing Team,  
Income Tax Department

## Steps to be followed to submit Tax Audit Report.....

- ❑ Go to 'Downloads' section and select applicable Form (other than ITR) of the desired Assessment Year **OR**  
Login to e-Filing application and go to 'Downloads'--> 'Download Forms' and select applicable Income Tax Form of the desired Assessment Year.
- ❑ Download the utility of the Form (other than ITR).
- ❑ Fill the e-utility and Validate.
- ❑ Generate an XML file and save in desired path/destination in your desktop/system.
- ❑ Login to e-Filing application and go to--> e-File --> Upload Form
- ❑ Select the Form (other than ITR) and the Assessment Year.
- ❑ Browse and Select the XML file



# Step 1: Select the option

The screenshot displays a web portal interface with a top navigation bar containing links: Dashboard, My Account, e-File, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. Below this is a 'Quick Link' section with a list of services: Upload Form, Tax Calculator, e-Filing - Docs & Draft, and ITR v - Docs & Draft. A 'Need Assistance?' section provides contact information for income tax queries (ASK: 1800 180 1961), rectification and refund (CPC: 1800 425 2229), and e-filing of returns (e-Filing: 1800 4250 0025). A central area features a 'Click to view Notifications' button. A red box highlights the 'Offline Form' link, with a green arrow pointing to it from a box containing the text '- prepare and submit Online Form (Other than ITR)'. Another green box highlights the 'Upload Form' link.

**Note:** The forms will not be considered final until approved by assessee.

# Step 2: Upload Form

Dashboard My Account - e-File Downloads - Profile Settings - My Request List - Worklist - Helpdesk -

Navigation Trail: Upload Form

### Upload Form

User ID: ARCA519147

PAN of the Assessee \*

PAN of the CA \*

Form Name \* 3CB-3CD

Assessment Year \* Select

Attach the XML file \*

Select the type of Digital Signature Certificate \*

Sign with .ptx file

Sign with your USB token

Upload Attachments (up to 20 MB - \*.tif, \*.pdf)

Balance Sheet \*

Profit Loss Statement \*

Cost Audit Report

Exeise Audit and/Or Other Report

**Mandatory attachments**

**Maximum size. However, in Instructions, maximum size specified is 50MB. Format. However, in Instructions, format is PDF or ZIP.**

# Confirmation Mail from ITD

## Confirmation on submission of IT Form

From: DONOTREPLY@incometaxindia.gov.in [Add to Contacts](#)

Sent: Sat, 29 Jun, 2013 at 9:57 am

Dear :

The e-Filing of form 3CB of AAXXXXXX2B for 2013-14 has been successfully submitted to your Assessee for review/verification/approval and the Transaction ID is 1123908471.

Your Assessee should review/verify/approve the Form for the process to be completed. In case there are any discrepancy, a notification will be sent to your registered e-mail. Kindly check for email from e-Filing

This is a system generated e-mail and please do not reply. Add donotreply@incometaxindia.gov.in to your white list / safe sender list. Else, your mailbox filter or ISP (Internet Service Provider) may stop you from

If you did not e-file and you have received this e-mail, it may mean that somebody else has uploaded. Please contact 1800 4250 0025 immediately.

Regards,  
e-Filing Team,  
Income Tax Department

# Status of the Audit Report Filed

The screenshot displays the e-Filing portal interface. At the top, there is a navigation bar with links for 'About Us', 'Feedback', 'Contact Us', and 'Help'. Below this, a 'Transaction ID Search' box is visible. The main navigation menu includes 'Dashboard', 'My Account', 'e-File', 'Downloads', 'Profile Settings', 'My Request List', 'Worklist', and 'Helpdesk'. The 'Worklist' menu item is highlighted with a red circle. Below the navigation bar, a 'Quick Link' section lists various services such as 'Quick e-File ITR', 'Upload Return', and 'View Form 26AS (Tax Credit)'. A 'Need Assistance?' section provides contact information for income tax queries (ASK: 1800 180 1961) and rectification/refund queries (CPC: 1800 425 2229). The main content area shows the 'Worklist' page with a table of 'Uploaded forms details'. The table has columns for 'Sl.No', 'CA Name', 'Form Name', 'A.Y.', 'Submitted On', and 'Approval Status'. Two entries are listed: one with status 'Rejected' and one with status 'Successfully e-Filed'. Both entries have a 'View Form' link next to them, which is circled in red.

हिन्दी A A A\* Skip to main content About Us Feedback Contact Us Help

**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

Transaction ID Search

Welcome  
Last Login: 28/06/2013 17:32:47 Logout

Dashboard My Account e-File Downloads Profile Settings My Request List **Worklist** Helpdesk

Quick Link

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit )
- Rectification Request
- Tax Calculator
- Download ITR
- E-Pay Tax
- e-Filing - Dos & Don'ts
- ITR V - Dos & Don'ts

Need Assistance?  
For Income tax related queries  
**ASK : 1800 180 1961**  
  
For Rectification and Refund  
**CPC : 1800 425 2229**

Navigation Trail: Worklist

## Worklist

Sl.No	CA Name	Form Name	A.Y.	Submitted On	Approval Status
1	AVINASH VINODKUMAR RAWANI	Form 3CB-3CD	2013-14	29/06/2013	Rejected <a href="#">View Form</a>
2	AVINASH VINODKUMAR RAWANI	Form 3CB-3CD	2013-14	28/06/2013	Successfully e-Filed <a href="#">View Form</a>

# Mail Confirmation of Acceptance of AR

## Confirmation on acceptance of IT Form

From: DONOTREPLY@incometaxindia.gov.in [Add to Contacts](#)

Sent: Fri, 28 Jun, 2013 at 5:33 pm

To: avinash@carawani.com

Dear

Your Assessee AAXXXXXX2B has verified/approved the form 3CB for 2013-14.

The Acknowledgment Number is 638104411280613.

The submitted Form would be sent for further processing. In case there is any discrepancy, a notification will be sent to your registered e-mail. Kindly check for email from e-Filing.

This is a system generated e-mail and please do not reply. Add donotreply@incometaxindia.gov.in to your white list / safe sender list. Else, your mailbox filter or ISP (Internet Service Provider) may stop you from

Regards,  
e-Filing Team,  
Income Tax Department



# Non Acceptance of AR Filed

Navigation Trail: [Worklist](#) ▶

## Uploaded form details

Approval work list Id	1000048284
Form Name	Form 3CB
Assessment year	2013-14
Form uploaded By	...
Approval Status	Uploaded - Pending Approval
<a href="#">Click here to download attachments</a>	
<a href="#">Click here to view the uploaded Form 3CB-3CD</a>	
Approve/Reject	<input type="radio"/> Approve <input checked="" type="radio"/> Reject
<div style="border: 1px solid red; padding: 2px;">⊗ Please enter a minimum of 50 characters and maximum of 250 characters..</div>	
Rejection comments *	<div style="border: 1px solid gray; padding: 5px;">Already uploaded and approved yesterday </div>
<div style="border: 1px solid red; padding: 2px;">⊗ Please select the type of Digital Signature Certificate.</div>	
Select the type of Digital Signature Certificate *	

# Certain Mandatory Details in Form 3CD

Details can be filled and saved and can be reworked

Membership Number of Report Signing CA to be given

Category of the Assessee to be given, other details NA gets freezed

Each information to be given in YES/NO/NA from drop down box

Chapter VIA Deductions Allowable details to be given Section wise

Quantitative Details and Ratio Analysis



# Certain Mandatory Details in Form 3CD

Details of Disallowance Amount of Expenses only to be given in Clause 17

Figures for Salary & Remuneration to Partners to be given for provided and allowable

Computation of Section 41 to be part of TA

Method of Accounting Followed for Excise/VAT to be given including treatment of outstanding

Full Details of Loan Taken & Given details to be given

## Form 3CD – Annexure of Tax Audit Report.....

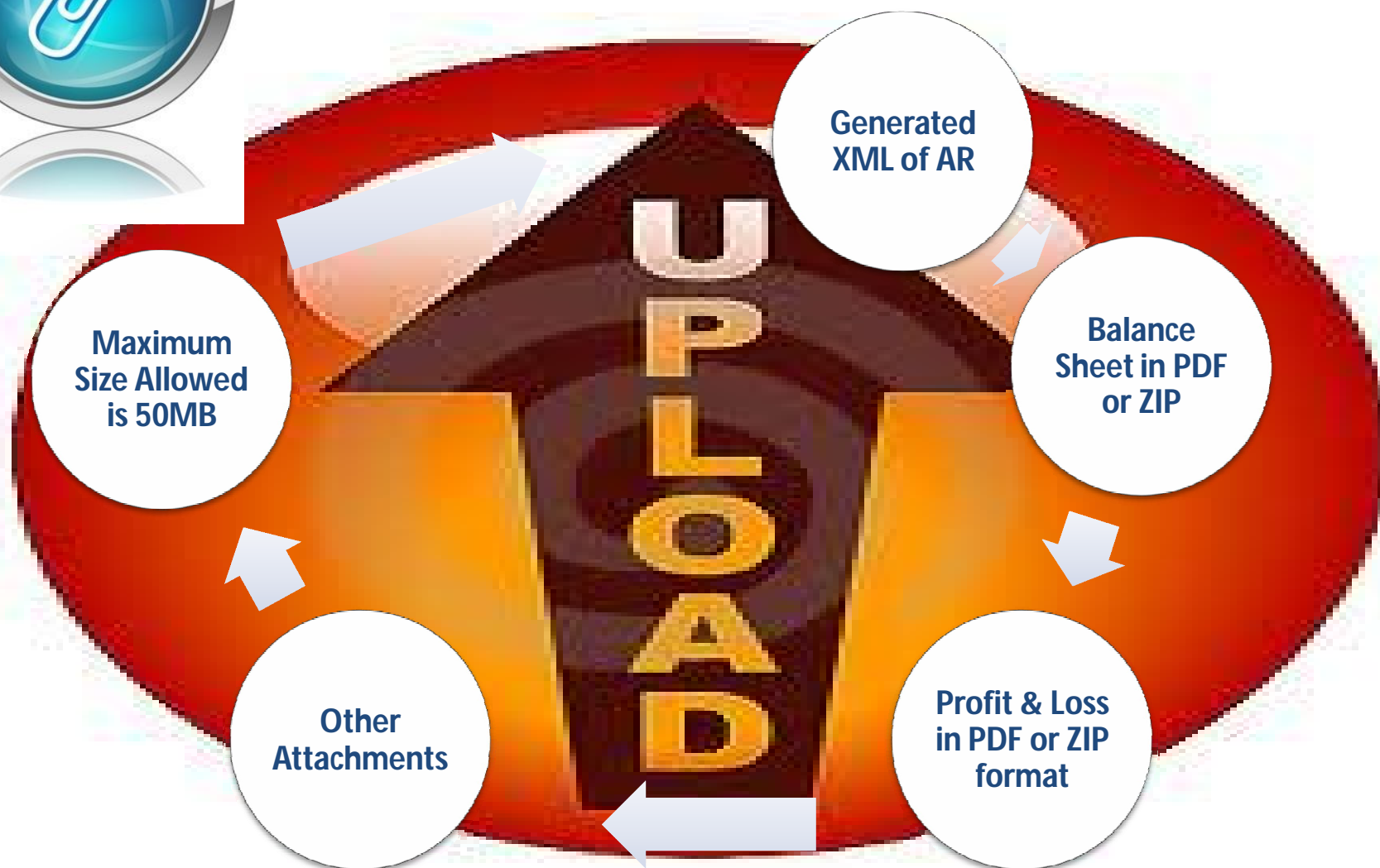
- Specific formats provided for every clause
- Auto- fills
- No provision to import data
- Drop down list in some clauses
- The word limit or character range for reporting under each clause of Form no. 3CD is set.
- No option to comment on any specific clause.
- No option to Print

## Practical Difficulties.....

- ❑ The actual data uploaded by CA in tax audit report is not being exactly reflected in the assessee's account in her/his login in e-filing portal.
- ❑ When earlier saved draft is reopened in the utility, options selected from dropdown in clauses 7(b), 8(b), 9(a), 10 gets automatically cleared.
- ❑ **Clause 11** – Method of Accounting employed during the year – There is no option to mention other details as well. For example where AS 15 not complied, it is mentioned “Mercantile except Retirement Benefits”.
- ❑ **Clause 12** – Method of Valuation of stock – sub clause (b) requires detail of deviation from the method of valuation employed – if there is no closing stock, there is no option in drop down to mention ‘Not Applicable’.



# Attachments



# Some Useful Tips



Reports are generally prepared by Staff and uploaded, ensure its correctness before uploading;

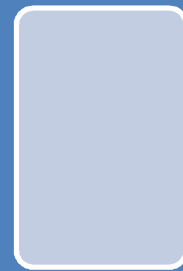


Ensure sufficient and accurate back up is available for future requirements..  
Not to depend much on the system, better to have one hard copy;

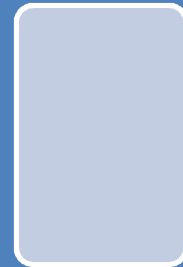


Delete the workings created from time to time to ensure that the latest figures are only available which were used for the returns filing.

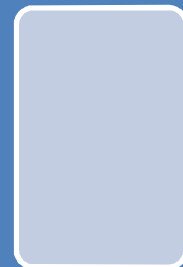
# Any Further Help Required



Call Centre of Income Tax Department available/Helpdesk also available



send e-mail  
[efilinghelpdesk@  
incometaxindia.gov.in](mailto:efilinghelpdesk@incometaxindia.gov.in)



Tools for Help Available on the ITD Website

# New Call Centre Numbers

## Need Assistance?

For Income tax related queries

**ASK : 1800 180 1961**

For Rectification and Refund

**CPC : 1800 425 2229**

For e-Filing of Returns

**e-Filing : 1800 4250 0025**



Compiled by CA Avinash Rawane  
Rawani and Company,  
Chartered Accountants  
B-206, Hinal Heritage, Patel Wadi, S.V.P.Road,  
Near Chamunda Circle, Borivali West,  
Mumbai 400092  
E-mail : [avinash@carawani.com](mailto:avinash@carawani.com)  
Website: [www.carawani.com](http://www.carawani.com)

- The views stated in the material and also discussed are purely of the compiler for the discussions at the Study Circle and should not be used for any legal interpretation. Any decision to be taken by the user of this information is to be taken after studying the requisite provisions of the respective Act and specific applications to particular client. Neither the compiler nor the study circle shall be responsible for the same. If the said information is reproduced or published in the interest of the profession, would humbly request to inform to the Compiler about the same.